

~~CONFIDENTIAL~~  
PROCEDURAL STEPS PRESENTLY PERFORMED AND PROPOSED RELATIVE TO  
MAINTENANCE OF COST CENTER ACCOUNTS

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PRESENT - DAILY

1. ASSIGN MOR NUMBER TO OBLIGATION DOCUMENTS.
2. RELEASE ALL COPIES EXCEPT ONE TO WHICH A COVER SHEET IS AFFIXED.
3. BATCH DOCUMENTS IN A TEMPORARY DESK FOLDER AND POST TO ACCOUNTS EVERY 2-3 DAYS AS INDIVIDUAL OBLIGATIONS TO COST CENTERS.
4. FILE DOCUMENTS IN "UNLIQUIDATED OBLIGATIONS" FOLDERS BY COST CENTERS.

PRESENT - MONTHLY

1. VERIFY EXPENDITURE LISTING (IBM) AGAINST DOCUMENTS AND PREPARE NECESSARY ADJUSTMENT VOUCHERS TO CORRECT ERRORS IN COST CENTERS CHARGED.
2. COMPARE ACTUAL EXPENDITURE TO ORIGINAL AMOUNTS OF OBLIGATION AND ADJUST EACH OBLIGATION, AS NECESSARY.
3. POST THE SUM OF THE VERIFIED EXPENDITURES FOR EACH COST CENTER AS TOTAL LIQUIDATED OBLIGATIONS FOR THE MONTH ENDED. FILE CORRESPONDING COPIES OF THE OBLIGATION DOCUMENTS IN "UNLIQUIDATED OBLIGATION" FOLDERS. (IF ONLY PARTIALLY LIQUIDATED, REFILE IN "UNLIQUIDATED" FOLDER WITH A REFERENCE TO THE LIQUIDATED PORTION NOTED ON THE COVER SHEET.)

PROPOSED - DAILY

1. EXTEND THE MOR LOG TO INCLUDE A COLUMN FOR THE AMOUNT OF THE OBLIGATION PLUS A RUNNING TOTAL OF THE UNOBLIGATED BALANCE. (THIS WILL SATISFY LEGAL REQUIREMENTS FOR RECORDING OBLIGATIONS AND FOR A CHECK TO SEE THE ALLOTMENT IS NOT OVER OBLIGATED.)
2. SAME
3. ELIMINATE THIS STEP.
4. SAME

PROPOSED - MONTHLY

1. SAME
2. ELIMINATE THIS STEP.
3. SAME
4. ADD THE UNLIQUIDATED AMOUNTS OF THE REMAINING DOCUMENTS IN THE OUTSTANDING OBLIGATION FOLDERS FOR EACH COST CENTER ON TAPE AND POST TO THE RESPECTIVE COST CENTERS AS TOTAL UNLIQUIDATED OBLIGATIONS FOR THE MONTH ENDED. FILE THE DOCUMENTS AND SUMMARY TAPE IN THE UNLIQUIDATED OBLIGATION FOLDER UNTIL LIQUIDATED BY SUBSEQUENT EXPENDITURE LISTINGS.

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